



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PHELPS SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 227
PHELPS, WI 54554

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LYNNE LLOYD of
(Person responsible for accounts)

_____, PHELPS SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/22/2000
(Date)

BOOKKEEPER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PHELPS SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 227
PHELPS, WI 54554

When was utility organized? 4/3/1969

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN BARRON

Title: UTILITY COMMISSIONER

Office Address:

P.O. BOX 227
PHELPS, WI 54554

Telephone: (715) 545 - 2844

Fax Number: (715) 545 - 3725

E-mail Address: barron@newnorth.net

Individual or firm, if other than utility employee, preparing this report:

Name: MRS LYNNE A LLOYD

Title: BOOKKEEPER

Office Address: LLOYD ENTERPRISES

2374 MAPLE BRANCH
PHELPS, WI 54554

Telephone: (715) 545 - 8363

Fax Number: (715) 545 - 8363

E-mail Address: nwlloyds@newnorth.net

President, chairman, or head of utility commission/board or committee:

Name: MR JOHN BARRON

Title: PRESIDENT

Office Address:

P.O. BOX 227
PHELPS, WI 54554

Telephone: (715) 545 - 2844

Fax Number: (715) 545 - 3725

E-mail Address: BARRON@NEWNORTH.NET

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MS AMY VANDENLANGENBERG**Title:** AUDITOR**Office Address:** SCHENKE & ASSOCIATES

P.O. BOX 23819

GREEN BAY, WI 54307-3819

Telephone: (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:****Date of most recent audit report:** 3/27/2000**Period covered by most recent audit:** 01/01/1999 TO 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: MR BUD PETRICK**Title:** MANAGER**Office Address:**

P.O. BOX 227

PHELPS, WI 54554

Telephone: (715) 545 - 3222**Fax Number:** (715) 545 - 3222**E-mail Address:** LPETRICK@NEWNORTH.NET

Name of utility commission/committee: n/a

Names of members of utility commission/committee:

MR JAMES ADAMS, SECRETARY

MR JOHN BARRON, PRESIDENT

MR JACK PAGE, TREASURER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	68,912	66,092	1
Operating Expenses:			
Operation and Maintenance Expense (401)	33,633	35,917	2
Depreciation Expense (403)	19,168	18,936	3
Amortization Expense (404)	0	0	4
Taxes (408)	983	1,333	5
Total Operating Expenses	53,784	56,186	
Net Operating Income	15,128	9,906	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,128	9,906	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,796	5,471	9
Miscellaneous Nonoperating Income (421)	11,225	30,921	10
Total Other Income	16,021	36,392	
Total Income	31,149	46,298	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	31,149	46,298	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	55,798	56,715	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	2,334	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	58,132	56,715	
Net Income	(26,983)	(10,417)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(246,409)	(235,992)	19
Balance Transferred from Income (433)	(26,983)	(10,417)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(273,392)	(246,409)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM CD'S AND CHECKING ACCOUNTS	4,796	4
Total (Acct. 419):	4,796	
Miscellaneous Nonoperating Income (421):		
SEWER NET INCOME	11,225	5
Total (Acct. 421):	11,225	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	68,912	0	0	0	68,912	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	68,912	0	0	0	68,912	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	966,890	960,654	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	174,421	154,385	2
Net Utility Plant	792,469	806,269	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,588,740	1,423,403	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	386,364	351,397	4
Net Nonutility Property	1,202,376	1,072,006	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	54,192	45,635	7
Total Other Property and Investments	1,256,568	1,117,641	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	24,657	67,783	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,020	3,123	11
Other Accounts Receivable (143)	19,183	23,139	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,791	12,358	14
Materials and Supplies (150)	1,474	1,567	15
Prepayments (165)	2,400	2,918	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	61,525	110,888	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,977	5,807	20
Total Deferred Debits	4,977	5,807	
Total Assets and Other Debits	2,115,539	2,040,605	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(273,392)	(246,409)	23
Total Proprietary Capital	(273,392)	(246,409)	
LONG-TERM DEBT			
Bonds (221)	1,121,100	1,138,800	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,121,100	1,138,800	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	110,000	0	27
Accounts Payable (232)	11,424	2,660	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	998	1,462	31
Interest Accrued (237)	3,485	2,993	32
Other Current and Accrued Liabilities (238)	266	391	33
Total Current and Accrued Liabilities	126,173	7,506	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,141,658	1,140,708	38
Total Liabilities and Other Credits	2,115,539	2,040,605	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	966,890	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	966,890	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	174,421	0	0	0	9
Total Accumulated Provision	174,421	0	0	0	
Net Utility Plant	792,469	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	154,385				154,385	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,168				19,168	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	1,292				1,292	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,460	0	0	0	20,460	13
Debits during year						14
Book cost of plant retired	424				424	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	424	0	0	0	424	19
Balance End of Year	174,421	0	0	0	174,421	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	59.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,423,403	173,187	7,850	1,588,740	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,423,403	173,187	7,850	1,588,740	
Less accum. prov. depr. & amort. (122)	351,397	34,967		386,364	3
Net Nonutility Property	1,072,006	138,220	7,850	1,202,376	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,474	1,567	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	1,474	1,567	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
N/A	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
N/A	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1-REVENUE BONDS-GMAC CREDIT-02	09/26/1972	01/01/2012	5.00%	184,000	1
2-REVENUE BONDS-GMAC CREDIT-05	12/29/1983	01/01/2018	5.00%	203,000	2
4-REVENUE BONDS-USDA-06	06/20/1996	06/01/2036	4.88%	121,900	3
3-REVENUE BONDS-USDA-01	06/20/1996	06/01/2036	4.88%	325,500	4
2-REVENUE BONDS-USDA-03	06/20/1996	06/01/2036	4.88%	127,700	5
1-REVENUE BONDS-USDA-05	06/20/1996	06/01/2036	4.88%	159,000	6
Total Bonds (Account 221):				1,121,100	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Notes Payable (231)					
SEWER LAGOON CONSTRUCTION LOAN	06/01/1999	05/31/2000	5.75%	110,000	1
Total for Account 231				<u>110,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,462	1
Accruals:		
Charged water department expense	983	2
Charged electric department expense	0	3
Charged sewer department expense	1,996	4
Other (explain):		
PAYROLL TAXES - F/W, MCARE, FICA, S/W	8,288	5
Total Accruals and other credits	11,267	
Taxes paid during year:		
County, state and local taxes	1,981	6
Social Security taxes	9,671	7
PSC Remainder Assessment	79	8
Other (explain):		
NONE		9
Total payments and other debits	11,731	
Balance end of year	998	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GMAC CREDIT BONDS	0	19,900	19,900	0	1
USDA BONDS	2,993	35,898	35,898	2,993	2
Subtotal	2,993	55,798	55,798	2,993	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
SEWER LAGOON CONSTRUCTION LOAN	0	2,334	1,842	492	5
Subtotal	0	2,334	1,842	492	
Total	2,993	58,132	57,640	3,485	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	407,674	0	0	733,034	0	1,140,708	1
Add credits during year:							
For Services	700			250		950	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	408,374	0	0	733,284	0	1,141,658	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
VARIOUS CD'S	54,192	3
Total (Acct. 125):	54,192	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,020	5
Electric		6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	5,020	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,905	9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENT RECEIVABLE (147)	3,278	11
Total (Acct. 143):	19,183	
Receivables from Municipality (145):		
DELINQUENT ACCOUNTS - 1999	8,791	12
Total (Acct. 145):	8,791	
Prepayments (165):		
INSURANCE	2,400	13
Total (Acct. 165):	2,400	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER	4,977	15
Total (Acct. 183):	4,977	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	963,772	0	0	0	963,772	1
Materials and Supplies	1,520	0	0	0	1,520	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	164,403	0	0	0	164,403	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	408,024	0	0	0	408,024	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	392,865	0	0	0	392,865	
Net Operating Income	15,128	0	0	0	15,128	8
Net Operating Income as a percent of						
Average Net Rate Base	3.85%	N/A	N/A	N/A	3.85%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(259,900)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(259,900)	
Net Income		
Net Income	(26,983)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

SEE W-16 NOTE

4. Estimated changes in revenues due to rate changes.

NONE AT THIS TIME

5. Obligations incurred or assumed, excluding commercial paper.

\$110,000.00 LINE OF CREDIT WITH FIRST NATIONAL BANK - PHELPS, WI. THIS
LINE OF CREDIT WAS USED TO FINANCE THE NEW SEWER LAGOON PROJECT.
THIS HAS BEEN FULLY PAID IN 2000.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

\$700 credit in column (b) moved from mains to services per 10/3/00 letter from utility.

PJL

Balance Sheet End-of-Year Account Balances (Page F-18)

This figure was posted as a 98 balance of \$5807.00 and monthly journal entries in the sum of \$69.17 (credit), leaving a balance of \$4977. These monthly journal entries were specified by our accountant.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Mr. John Barron, Utility Commissioner
Phelps Sanitary District No. 1
P.O. Box 227
Phelps, WI 54554-0227

1999 Analytical Review DWCCA-4630-PJL

Dear Mr. Barron:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the larger meters in particular. If these meters become inaccurate, considerable revenues are lost. Please provide a copy of the utility's plan to comply with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.
2. Given that there were no water mains reported as added during the year, please confirm that the \$700 reported as contributions in aid of construction for water mains on line 3 of page F-17, should be moved to line 2 for water services.
3. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$3,278 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.
4. During our review of Account 183, Miscellaneous Deferred Debits, in the 1999 PSC Annual Report, we noted that a balance was reported as "Water" and that a Commission approval date was not included in the description. We are unable to verify that approval had been received regarding this item. Please provide more detail regarding what this involves.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you

FINANCIAL SECTION FOOTNOTES

can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\4630.doc

THE FOLLOWING RECEIVED 10/3/00.

Dear Mr. Leege

Attached is a copy of our letter dated October 3, 2000. This letter will be sent when our operator has responded to me regarding your question #1.

Thank you for your cooperation in this matter.

Lynne Lloyd

PHELPS SANITARY DISTRICT NO. 1
P.O. BOX 227
PHELPS, WISCONSIN 54554
(715) 545-3222 / BOOKKEEPER (715) 545-8363

October 3, 2000

Public Service Commission of Wisconsin
610 N. Whitney Way
Attn: Peter Leege
PO Box 7854
Madison, WI 53707-7854

Re: 1999 Analytical Review

Dear Mr. Leege,

This is in response to your reminder letter dated September 25, 2000. Our bookkeeper has been on a medical leave of absence. The following is ir response to your review request.

- 1) This has been requested of our operator and should be coming forthwith.
- 2) Yes, the \$700.00 reported as contributions for aid of construction for water mains on line 3 of page F-17 should be moved to line 2 for water services.
- 3) This information will be forwarded to our accountant for future reference
- 4) This total is our amortization journal entry set up by our accountant: Debit account 650 (Repairs of water plant) and credit 183 (Other deferred water).

FINANCIAL SECTION FOOTNOTES

If you should have any further questions, please do not hesitate to call or write.

Sincerely,

PHELPS SANITARY DISTRICT NO. 1

Lynne Lloyd
Bookkeeper
Bookkeeping

Response received 11/13/00.

#1, all they did was quote required testing intervals. Will check 2000 report.

#4, I left a phone message for Lynne Loyd on 11/28/00 to provide us with more info on item being amortized in account 183.

PJL

Response received dated 12/4/00, explains that they are amortizing "Well Rehab" dated back to 12/95 and are amortizing it over 10 years. (no evidence of PSC authorization mentioned) Letter also includes request to amortize \$19,365 for painting and repairing water tower. Request forwarded to Dan Boyle.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		51,634	1
Total Sales of Water		51,634	
Other Operating Revenues			
Forfeited Discounts (470)		719	2
Other Water Revenues (474)		16,559	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		17,278	
Total Operating Revenues		68,912	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		18,181	5
General Operating Expenses (680-690)		15,452	6
Total Operation and Maintenance Expenses		33,633	
Other Operating Expenses			
Depreciation Expense (403)		19,168	7
Amortization Expense (404)		0	8
Taxes (408)		983	9
Total Other Operating Expenses		20,151	
Total Operating Expenses		53,784	
NET OPERATING INCOME		15,128	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	160	5,375	24,417	4
Commercial	13	3,949	7,687	5
Industrial	1	205	437	6
Total Metered Sales to General Customers (461)	174	9,529	32,541	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		17,245	8
Other Sales to Public Authorities (464)	5	405	1,848	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	180	9,934	51,634	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
N/A	N/A	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	17,245	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	17,245	
Forfeited Discounts (470):		
Customer late payment charges	719	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	719	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	740	7
Other (specify):		
PROPERTY TAX LEVY, METER TURN-ON, LEASE INCOME	15,819	8
Total Other Water Revenues (474)	16,559	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,192	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,117	3
Chemicals (630)	3,894	4
Supplies and Expenses (640)	2,506	5
Repairs of Water Plant (650)	1,648	6
Transportation Expenses (660)	1,824	7
Total Plant Operation and Maintenance Expenses	18,181	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,360	8
Office Supplies and Expenses (681)	1,600	9
Outside Services Employed (682)	5,342	10
Insurance Expense (684)	1,347	11
Employees Pensions and Benefits (686)	3,232	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	571	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	15,452	
Total Operation and Maintenance Expenses	33,633	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		904	3
PSC Remainder Assessment		79	4
Other (specify): NONE	NONE	0	5
Total tax expense		983	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,499	0	4
Structures and Improvements (311)	146,159	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	141,002	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	17,778	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	309,438	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	12,968	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	123,733	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	3,274	457	20
Total Pumping Plant	139,975	457	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	25,290	0	23
Total Water Treatment Plant	25,290	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	436	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	4,499	4
Structures and Improvements (311)	0	0	146,159	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	141,002	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	17,778	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	309,438	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	12,968	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	123,733	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	3,731	20
Total Pumping Plant	0	0	140,432	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	25,290	23
Total Water Treatment Plant	0	0	25,290	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	436	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	24,963	0	26
Transmission and Distribution Mains (343)	348,767	0	27
Fire Mains (344)	0	0	28
Services (345)	50,531	2,589	29
Meters (346)	10,587	1,036	30
Hydrants (348)	29,576	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	464,860	3,625	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	9,812	0	34
Office Furniture and Equipment (372)	132	0	35
Computer Equipment (372.1)	3,276	178	36
Transportation Equipment (373)	5,257	2,400	37
Other General Equipment (379)	2,614	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	21,091	2,578	
Total utility plant in service directly assignable	960,654	6,660	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	960,654	6,660	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	24,963	26
Transmission and Distribution Mains (343)	0	0	348,767	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	53,120	29
Meters (346)	424		11,199	30
Hydrants (348)	0	0	29,576	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	424	0	468,061	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	9,812	34
Office Furniture and Equipment (372)	0	0	132	35
Computer Equipment (372.1)	0	0	3,454	36
Transportation Equipment (373)	0	0	7,657	37
Other General Equipment (379)	0	0	2,614	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	23,669	
Total utility plant in service directly assignable	424	0	966,890	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	424	0	966,890	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			949	949	1
February			831	831	2
March			920	920	3
April			857	857	4
May			1,014	1,014	5
June			1,037	1,037	6
July			1,166	1,166	7
August			1,113	1,113	8
September			1,006	1,006	9
October			1,021	1,021	10
November			960	960	11
December			793	793	12
Total for year	0	0	11,667	11,667	
Less: Measured or estimated water used in main flushing and water treatment during year				60	13
Less: Other utility use				55	14
Other utility use explanation:					15
Running water used to keep lateral from freezing in winter.					
Water pumped into distribution system				11,552	16
Less: Water sold				9,934	17
Losses and unaccounted for				1,618	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				60	21
Date of maximum: 8/1/1999					22
Cause of maximum:					23
NORMAL USE FOR SUMMER POPULATION					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 11/28/1999					25
Total KWH used for pumping for the year				8,845	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TOWN WELL NO. 1	.001	75	10	432,000	Yes	1
TOWN WELL NO. 2	.002	101	10	518,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
N/A	N/A	0	0	0	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	.001	.002		1
Location	2513 HIGHWAY 17	4320 DEERSKIN RD.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BERKLEY	GOULDS		5
Year Installed	1972	1996		6
Type	OTHER	OTHER		7
Actual Capacity (gpm)	300	400		8
Pump Motor or Standby Engine Mfr	HOLLOWSHAFT	US ELECTRIC MOTORS		9
Year Installed	1972	1996		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	25	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ET		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1972		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	154		10
Total capacity in gallons	60,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5180		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	100	0	0	0	100	1
A	D	6.000	5,665	0	0	0	5,665	2
M	D	6.000	3,285	0	0	0	3,285	3
P	D	6.000	5,417	0	0	0	5,417	4
A	D	8.000	7,035	0	0	0	7,035	5
M	D	8.000	420	0	0	0	420	6
P	D	8.000	644	0	0	0	644	7
P	S	8.000	254	0	0	0	254	8
A	D	10.000	7,540	0	0	0	7,540	9
A	S	10.000	87	0	0	0	87	10
Total Within Municipality			30,447	0	0	0	30,447	
Total Utility			30,447	0	0	0	30,447	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
A	0.750	170	0	0	0	170	27	1
M	1.000	33	0	0	0	33	6	2
P	1.000	5	3	0	0	8	1	3
M	2.000	2	0	0	0	2	2	4
Total Utility		210	3	0	0	213	36	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	163	12	8	2	169	22	1
0.750	7	0	0	0	7	1	2
1.000	7	0	0	0	7	1	3
1.500	3	0	0	0	3	0	4
2.000	3	0	0	0	3	0	5
3.000	2	0	0	0	2	0	6
8.000	2	0	0	0	2	0	7
Total:	187	12	8	2	193	24	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	140	16	0	6	0	7	169	1
0.750	1	2	0	1	0	3	7	2
1.000	2	3	1	1	0	0	7	3
1.500	0	1	0	0	0	2	3	4
2.000	0	1	0	0	0	2	3	5
3.000	0	0	0	2	0	0	2	6
8.000	0	0	0	2	0	0	2	7
Total:	143	23	1	12	0	14	193	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	49	0	0	0	49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	2	0	0	0	2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	51
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	55

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

3 CUSTOMERS WERE ADDED. THE FINANCING WAS BILLED TO AND PAID BY THE
INDIVIDUAL CUSTOMERS.

Meters (Page W-17)

2 3/4" METERS WERE PULLED AND REPLACED WITH 1" METERS. 3/4" METERS RETURNED
TO STOCK.
